Canadian Transportation Agency

Office des transports du Canada

Canadian Transportation Agency

2013-2014

Departmental Performance Report

The Honourable Lisa Raitt, P.C., M.P.
Minister of Transport

Canada

Catalogue No. TT2-6/2014E-PDF

Departmental Performance Report (Canadian Transportation Agency): ISSN 2368-0857

© Her Majesty the Queen in Right of Canada, represented by the Minister of Transport, 2014.

Table of Contents

Foreword iii

Message from the Chair and Chief Executive Officer 1

Section I: Organizational Expenditure Overview 3

- Organizational Profile 3
- Organizational Context 5
- Actual Expenditures 14
- Alignment of Spending With the Whole-of-Government Framework 16
- Departmental Spending Trend 17
- Estimates by Vote 17

Section II: Analysis of Programs by Strategic Outcome 19

- Strategic Outcome: Transparent, fair and timely dispute resolution and economic regulation of the national transportation system 19
- Program 1: Economic Regulation 19
- Program 2: Adjudication and Alternative Dispute Resolution 23
- Internal Services 26

Section III: Supplementary Information 29

- Financial Statements Highlights 29
- Financial Statements 32
- Supplementary Information Tables 32
- Tax Expenditures and Evaluations 32

Section IV: Organizational Contact Information 33

Appendix: Definitions 35

Endnotes 39

Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment

Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013-2014 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Message from the Chair and Chief Executive Officer

I am pleased to present the Canadian Transportation Agency's 2013-2014 Departmental Performance Report.

This year, we completed the final phase of our 2011-2014 Strategic Plan and delivered tangible results for Canadians in each of our priority areas. We improved client service, issued clear guidance on industry regulations and provided support to our dedicated employees.

I also want to underline how our ability to innovate, sound management practices and prudent stewardship over the past year have contributed to the Agency's effectiveness as a quasi-judicial tribunal and economic regulator of the federal transportation network.

- Effective budget management and operational efficiencies enabled us to expand our mandate within existing budget resources. New responsibilities include arbitration where level of service agreements cannot be commercially negotiated between shippers and railway companies.
- We promoted and expanded the use of alternative dispute resolution as both faster and more cost effective than the Agency's formal adjudication process.
- We remained committed to improving the clarity of our regulatory framework and enhancing service delivery by producing plain-language guidance material on specific topics of interest to the transportation industry and consumers, such as criteria that help define what constitutes an air service, and guidance about implementing the *Air Transportation Regulations* – Air Services Price Advertising.
- The Agency launched a transformation of business processes and a transition to standardized shared service arrangements with other government departments. Streamlining information and case management will increase efficiency of service while reducing cost of government.

As we begin the implementation of our new 2014-2017 Strategic Plan, we will remain responsive to our environment of continual – and accelerating – change to ensure our national transportation system is competitive and accessible, and fulfills the needs of Canadians and the Canadian economy.

I encourage you to review this Report and to take note of the Canadian Transportation Agency's accomplishments.

Geoff Hare
Chair and Chief Executive Officer

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Lisa Raitt, P.C., M.P., Minister of Transport

Institutional Head: Geoffrey C. Hare, Chair and Chief Executive Officer

Ministerial Portfolio: Transport

Enabling Instrument: *Canada Transportation Act*, S.C. 1996, c. 10

Year of Incorporation / Commencement: 1904

Other:

The Agency shares responsibility for the following Acts:
- *Access to Information Act, R.S.C., 1985, c. A-1*
- *Canada Marine Act, S.C., 1998, c. 10*
- *Civil Air Navigation Services Commercialization Act, S.C., 1996, c. 20*
- *Coasting Trade Act, S.C., 1992, c. 31*
- *Energy Supplies Emergency Act, R.S.C., 1985, c. E-9*
- *Financial Administration Act, R.S.C., 1985, c. F-11*
- *Official Languages Act, R.S.C, 1985, c. 31 (4th Supp.)*
- *Pilotage Act, R.S.C., 1985, c. P-14*
- *Privacy Act, R.S.C., 1985, c. P-21*
- *Public Service Modernization Act, S.C., 2003, c. 22*
- *Railway Relocation and Crossing Act, R.S.C., 1985, c. R-4*
- *Railway Safety Act, R.S.C., 1985, c. 32 (4th Supp.)*
- *Shipping Conferences Exemption Act, 1987, R.S.C., 1985, c. 17 (3rd Supp.)*

The Agency has sole responsibility for the following regulations:
- *Air Transportation Regulations*
- *Canadian Transportation Agency Designated Provisions Regulations*
- *Canadian Transportation Agency General Rules*
- *Canadian Transportation Agency Rules (Dispute Proceedings and Certain Rules Applicable to All Proceedings), SOR/2014-104*
- *Personnel Training for the Assistance of Persons with Disabilities Regulations*
- *Railway Costing Regulations*
- *Railway Interswitching Regulations, SOR/88-41*
- *Railway Third Party Liability Insurance Coverage Regulations*
- *Railway Traffic and Passenger Tariffs Regulations*
- *Railway Traffic Liability Regulations*
- *Rules of Procedure for Rail Level of Service Arbitration, SOR/2014-94*

The Agency shares responsibility for the following regulations:

- *Carriers and Transportation and Grain Handling Undertakings Information Regulations*
- *Railway Company Pay Out of Excess Revenue for the Movement of Grain Regulations*
- *The Jacques-Cartier and Champlain Bridges Inc. Regulations*
- *The Seaway International Bridge Corporation, Ltd. Regulations*

These Acts and Regulations are available on the Department of Justice website, and are accessible through the Acts and Regulations[i] section of the Agency's website.

Organizational Context

Raison d'être

The Canadian Transportation Agency is an independent, quasi-judicial tribunal and economic regulator. It makes decisions and determinations on a wide range of matters within the federal transportation system under the authority of Parliament, as set out in the *Canada Transportation Act* and other legislation.

Our mandate includes:

- Economic regulation, to provide approvals, issue licences, permits and certificates of fitness, and make decisions on a wide range of matters involving federal air, rail and marine transportation.
- Dispute resolution, to resolve complaints about federal transportation services, rates, fees and charges.
- Accessibility, to ensure Canada's national transportation system is accessible to all persons, particularly those with disabilities.

Responsibilities

In meeting its responsibilities, the Agency continuously sets and strives to achieve high performance standards. Education and consultation are integral to the Agency's effectiveness in carrying out its mandate. The Agency works closely with transportation service users and providers in Canada, and with other directly affected stakeholders. It helps travellers, shippers, carriers, municipalities and others to fully understand not only their rights and obligations under the *Canada Transportation Act* and other statutes and regulations, but also the Agency's roles and responsibilities.

When appropriate, the Agency encourages parties to resolve disputes informally before issues escalate and impact the transportation system. The Agency consults broadly on issues that are important to the transportation industry. By remaining open and by listening to all affected parties, the Agency ensures that its decisions are both responsive and responsible.

The Agency exercises its powers through its members, who are appointed by the Governor-in-Council (GIC): the GIC may appoint up to five full-time Members, including the Chair and Chief Executive Officer (CEO), and the Vice-Chair. The Minister of Transport, Infrastructure and Communities can also appoint up to three temporary Members.

The Chair and CEO is accountable for the Agency's three programs. The Vice-Chair replaces the Chair and CEO during his absence. All Agency Members, as independent decision-makers, are accountable for making quasi-judicial decisions on matters before the Agency.

The Agency's organizational structure is composed of four branches: the Dispute Resolution Branch, the Industry Regulation and Determinations Branch, the Legal Services Branch, the Corporate Management Branch and the Office of the Chair and CEO. The heads of each branch, as well as the Communications Directorate and the Secretariat Directorate, report directly to the Chair and CEO.

The Agency's headquarters are located in the National Capital Region. Agency personnel working in field offices in five cities across Canada carry out air and accessibility enforcement activities. The Agency's role and structure are described on its website.[ii]

Parliament funds the Agency through an operating expenditures vote. The Agency operates within the context of the very large and complex Canadian transportation system.[iii]

Strategic Outcome and Program Alignment Architecture

Strategic Outcome: Transparent, fair and timely dispute resolution and economic regulation of the national transportation system

Program 1: Economic Regulation

Program 2: Adjudication and Alternative Dispute Resolution

Internal Services

Strategic Outcome – *Transparent, fair and timely dispute resolution and economic regulation of the national transportation system*	
Program	**Expected Results**
Economic Regulation	Economic and other interests of transportation users, service providers and other affected parties are protected through timely and effective intervention
	Service providers (air, rail and marine) comply with regulatory requirements
	The Canadian National Railway Company (CN) and the Canadian Pacific Railway Company (CP) are provided with the information required to ensure they do not exceed the maximum grain revenue entitlements for the shipment of Western grain
Adjudication and Alternative Dispute Resolution	Access to a specialized dispute resolution system that is transparent, fair and timely
Internal Services	Support the needs of programs and other corporate obligations of the Agency

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome and Programs
Client Service	Previously committed to	**Strategic Outcome** Transparent, fair and timely dispute resolution and economic regulation of the national transportation system **Programs** Adjudication and Alternative Dispute Resolution Internal Services

Summary of Progress

In 2013-2014, the Agency focused its efforts on continuing to improve case management practices and procedures, notably by developing procedures for handling oral hearings effectively and by developing and consulting on arbitration rules and procedures. A new case management solution was also procured through a formal, cross-government process, as a first step towards the full integration of all case proceedings within a single platform. The Agency continued in its efforts to modernize, streamline, and simplify its rules of procedure for dispute adjudication and developed innovative and interactive resource tools launched early in 2014. Significant work was also done on developing a web-based complaint wizard to guide clients through the complaint process; the interface was launched in spring 2014. Improvements in case processing these past years have allowed the Agency to review and enhance its Performance Measurement Framework, and improved service standards will be published for 2014-2015.

The Agency also introduced new and expanded client-oriented resources to facilitate better access to and understanding of dispute resolution services, such as a resource tool for people with disabilities who are travelling with an attendant, and has prepared comprehensive new web content about our dispute resolution process and related services, that was released jointly with the complaint wizard.

The Agency has expanded and actively promoted the use of alternative dispute resolution by developing and consulting on arbitration rules and procedures, developing qualification criteria for arbitrators through a consultation process, then expanding the arbitrator roster for final offer arbitration with qualified candidates based on the new criteria. These enhancements will further improve access to, and effectiveness of, Agency alternative dispute resolution services. In 2013-2014, the Agency resolved over 90% of complaints from individual consumers informally.

To continue building constructive and positive relations with and to engage clients in an ongoing dialogue to better understand and proactively respond to their needs, the Agency held quarterly roundtables with its Technical Advisory Committee for Rail Noise and Vibration and engaged with industry and the public in outreach events. An online discussion forum was also created and launched as a cost-effective solution to foster dialogue with the Agency Accessibility Advisory Committee.

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

The Agency remained committed to continually improving its service by monitoring client satisfaction closely through a yearly client satisfaction survey, and an action plan based on the survey results to address client concerns.

Priority	Type	Strategic Outcome and Programs
Regulatory Regime Renewal	Previously committed to	**Strategic Outcome** Transparent, fair and timely dispute resolution and economic regulation of the national transportation system **Programs** Economic Regulation Internal Services

Summary of Progress

In 2013-2014, the Agency undertook systematic reviews and updated its regulations by developing amendments to the *Canadian Transportation Agency General Rules* (amendments are being implemented in a phased approach), the *Personnel Training for the Assistance of Persons with Disabilities Regulations*, the *Railway Interswitching Regulations*, the *Air Transportation Regulations*, and the *Canadian Transportation Agency Designated Provisions Regulations* to provide for administrative monetary penalties for non-performance of obligations established in rail level of service arbitration decisions.

The Agency also worked to improve non-regulatory approaches to achieving desired outcomes by producing clear guidance material, including new interline baggage rules for air carriers, criteria on what constitutes an air service for which an Agency licence is required, the Uniform Classification of Accounts for railways, guidelines on the processing of extra-bilateral air authorities, industry educational outreach material related to all-inclusive air price advertising, and a new code of practice for the accessibility of non-National Airports System terminals.

To further streamline its regulatory administrative processes, the Agency conducted a thorough analysis of internal business processes, and adopted measures to improve efficiency, for example, by eliminating the 24-hour service line for air charters and implementing mitigation measures, and developing new and improved application guides for air licences and wet lease and code sharing applications. A new case management solution was also procured to support future online services.

The Agency continued to enforce regulatory compliance efficiently through voluntary and non-voluntary means. For example, the Agency ensured that air service providers have complied with the rules on all-inclusive air price advertising, and provided carriers with self-reporting tools on accessibility and assistance to improve their compliance.

To measure and monitor industry stakeholder satisfaction and program performance and engage stakeholders to identify opportunities for continuous improvement, the Agency obtained stakeholder feedback through meetings and participation in industry events, monitored its performance to ensure it met or exceeded its targets, and analyzed results from its client satisfaction survey to assess measures to be considered for future enhancements.

Priority	Type	Strategic Outcome and Programs
People	Ongoing	**Strategic Outcome** Transparent, fair and timely dispute resolution and economic regulation of the national transportation system **Programs** Economic Regulation Adjudication and Alternative Dispute Resolution Internal Services

Summary of Progress

In 2013-2014, the Agency completed implementation of its action plan in response to the 2011 Public Service Employee Survey (PSES) results. One of the key measures taken this year was the rollout of a grassroots informal recognition program, called *Bravo!*, to foster employee engagement. The Agency also worked to embed a workplace culture that promotes service quality and innovation, by actively seeking employee input for Blueprint 2020 and the development of the Agency's 2014-2017 Strategic Plan. The Agency is now preparing for the 2014 PSES and has formed a committee made up of employees and executives from across the Agency to support the survey and encourage staff participation.

The Agency also updated its governance framework to encourage further collaboration and dialogue across the organization, as well as effective and timely decision-making. Workplace communications training was offered to employees in supervisory roles, and the Agency promoted internal resources designed to clarify roles, responsibilities, and channels of communication.

To ensure Agency employees have the knowledge and tools to carry out their work, the Agency has implemented new effective work tools and training initiatives, created employee competency profiles, and updated its employee orientation program. The Agency continued to offer in-house training on legal matters, plain language, writing for the web, and online accessibility. In addition, the Agency has provided its employees with professional development opportunities by introducing learning roadmaps to help employees plan their careers and producing quarterly employee movement reports to provide a snapshot of staffing processes.

Risk Analysis

Key Risks

In 2013-2014, the Agency managed the following corporate risks:

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Loss of reputation as a respected and trusted tribunal and economic regulator	• Participating in legislative and regulation change processes • Actively monitoring transport industry events and communications to understand evolving transportation trends and relevant policy developments • Analyzing client satisfaction survey results to identify changes in expectations, understand service delivery concerns, and adjust to client needs • Monitoring, gathering and sharing information about changes to government policy or central agency directives • Participating in the shared services review led by Treasury Board Secretariat and Public Works and Government Services Canada • Effectively managing human and financial resources by implementing the Agency's HR Plan for recruitment and retention, and by using an active vacancy management approach • Reallocating resources when there are increases in demand on service, including for new mandates • Addressing and implementing internal audit recommendations made by the Office of the Comptroller General	**Economic Regulation** **Adjudication and Alternative Dispute Resolution**
The Agency does not have the capacity to respond to expanded organizational requirements		
Loss of business critical knowledge, information and expertise		
The Agency is unable to manage the shift toward a shared services model		**Internal Services**
The Agency fails to capitalize on technology		
Resource reductions and constraints that would challenge the Agency's ability to deliver its mandate or respond to changes in government policy		

In 2013-2014, to mitigate the above risks, the Agency engaged in a number of activities.

To mitigate the potential loss of reputation and ensure its capacity to respond to expanded organizational requirements, the Agency reviewed the *Canadian Transportation Agency General Rules*, which outline how the Agency adjudicates complaints. The Agency consulted clients and stakeholders on proposed updates, and is phasing in implementation of the new Rules of Procedure; the first phase provides for a one-Member quorum, to permit the best use of scarce Member resources. The Agency also undertook a number of consultations with Canadians and clients and stakeholders in 2013-2014. The formal consultation process is one of the key tools the Agency uses to gather the insights it needs to do its work. Formal consultations were completed or ongoing in 2013-2014 on subjects including federal railway company third party liability insurance requirements, modifying the Uniform Classification of Accounts, new rules of procedure for rail level of service arbitrations between rail companies and shippers, a new approach to interline baggage rules that is clear and reasonable, and accommodating urgent air ambulance request for approvals following the elimination of the after-hours service for air charter approvals.

Each year, the Agency conducts client satisfaction surveys to gauge its success as a client-centred organization and determine how to improve its services. The 2013-2014 survey results show that, regardless of the nature of their interaction, 72% of clients are satisfied with the overall quality of service provided by the Agency, which is essentially stable as compared to the results of the previous year. The Agency has listened to feedback received and adjusted services to ensure that they meet client expectations where possible.

To stay abreast of changes to government policy or central agency directives, the Agency participated in a number of working groups, clusters, and committees. These include the Heads of Federal Agencies Committees, the Heads of Information Technology Committee, the Heads of Information Management Committee, the Chief Financial Officer Community, and web services and Canada site theme committees. The Agency has also remained up to date on advances in the area of shared services, and is continuing to work with Public Works and Government Services Canada on the development of a shared case management system to be used by the Agency and other organizations.

In an effort to improve its integrated business planning and reporting function, and enable resource reallocation, the Agency further integrated human resources and operational planning to ensure the most effective use of human and financial resources. Senior management reviews these integrated plans on a quarterly basis to ensure that objectives set out in the plans are achieved on time and on budget.

In 2013-2014, the Agency faced two new challenges that put pressure on its budget resources: implementing an expanded mandate for rail level of service arbitration and ensuring regulations for air services price advertising are understood and applied. Through effective budget management and achievement of operational efficiencies, the Agency absorbed these new responsibilities within its budget allocation, which has remained essentially flat for the past eight years.

Finally, the Agency participated in one horizontal internal audit conducted by the Office of the Comptroller General of Canada (OCG) – the horizontal internal audit on the protection of personal information in small departments. The Agency began to address the audit recommendations in 2013-2014. Although the Agency was not included in two additional audits conducted by the OCG in 2013-2014 – the horizontal internal audit of compliance with the *Policy on Management of Resources and Results Structures* and the horizontal internal audit of financial forecasting in large and small departments – the Agency implemented all applicable recommendations.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013-2014 Main Estimates	2013-2014 Planned Spending	2013-2014 Total Authorities Available for Use	2013-2014 Actual Spending (authorities used)	Difference (actual minus planned)
27,660,522	29,883,391	30,078,926	28,976,938	-906,453

Actual Spending reflects spending activity during the fiscal year as reported in the Public Accounts of Canada.

2013-2014 actual spending of $29.0 million is $0.9 million lower than 2013-2014 planned spending. This is mainly due to delays in implementing certain projects, including the development of the Agency's new shared case management system.

Human Resources (Full-Time Equivalents [FTEs])

2013-2014 Planned	2013-2014 Actual	2013-2014 Difference (actual minus planned)
246	220	-26

In 2013-2014, the Agency continued to re-engineer its business processes and streamline its internal services to maximize efficiency and effectiveness. These changes enabled the Agency to realign its financial resources to address new mandates while still meeting its current regulatory responsibilities. The result of these changes created a variance between its planned and actual full-time equivalents.

Budgetary Performance Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013-2014 Main Estimates	2013-2014 Planned Spending	2014-2015 Planned Spending	2015-2016 Planned Spending	2013-2014 Total Authorities Available for Use	2013-2014 Actual Spending (authorities used)	2012-2013 Actual Spending (authorities used)	2011-2012 Actual Spending (authorities used)
Strategic Outcome: Transparent, fair and timely dispute resolution and economic regulation of the national transportation system								
Economic Regulation	11,940,173	12,880,840	12,336,421	12,063,455	12,980,700	12,027,105	12,878,593	12,918,028
Adjudication and Alternative Dispute Resolution	8,464,881	9,117,522	9,405,216	9,176,482	9,201,197	8,982,629	8,337,217	8,190,454
Subtotal	20,405,054	21,998,362	21,741,637	21,239,937	22,181,896	21,009,734	21,215,810	21,108,482
Internal Services Subtotal	7,255,468	7,885,029	7,259,015	6,933,315	7,897,030	7,967,204	7,485,034	8,199,205
Total	27,660,522	29,883,391	29,000,652	28,173,252	30,078,926	28,976,938	28,700,844	29,307,687

Explanation of variances for 2013-2014

Between planned spending ($29.9 million) and total authorities ($30.1 million)

Planned spending for 2013-2014 was $29.9 million, whereas the Agency's total authorities were $30.1 million, representing a difference of $0.2 million. This is primarily due to the operating budget carry forward, which was greater than the estimate identified in the RPP.

Between 2013-2014 actual spending ($29.0 million) and 2012-2013 actual spending ($28.7 million)

Total Agency spending for 2013-2014 remained essentially the same as in 2012-2013. Program spending in 2013-2014, however, is different from 2012-2013 due to realignment in responsibilities between the programs.

Alignment of Spending With the Whole-of-Government Framework

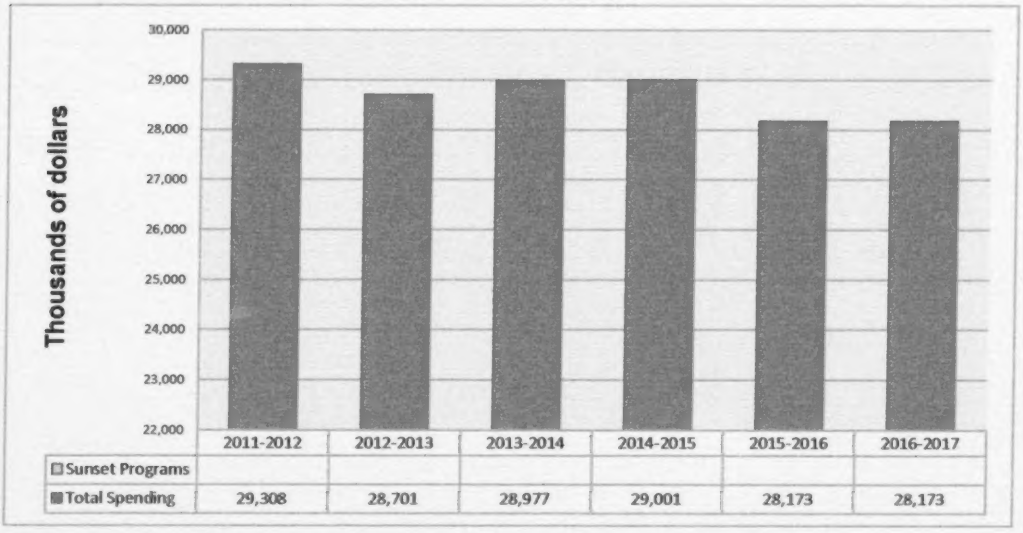
Alignment of 2013-2014 Actual Spending with the Whole-of-Government Framework[iv] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013-2014 Actual Spending
Transparent, fair and timely dispute resolution and economic regulation of the national transportation system	Economic Regulation	Economic Affairs	A fair and secure marketplace	12,027,105
	Adjudication and Alternative Dispute Resolution			8,982,629
	Internal Services			7,967,204

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	29,883,391	28,976,938
Social Affairs	N/A	N/A
International Affairs	N/A	N/A
Government Affairs	N/A	N/A

Departmental Spending Trend



The overall decrease in spending for 2012-2013 and 2013-2014 compared to 2011-2012 is mainly attributable to the decrease in spending related to the payout of severance pay and termination benefits related to the latest collective agreements.

We do not envision a significant variance between 2014-2015 planned spending and 2013-2014 actual spending.

Finally, for the period including the 2015-2016 to 2016-2017 fiscal years, total planned spending is lower than previous years, as all of the payouts for severance pay and termination benefits related to the latest collective agreements have been made.

Estimates by Vote

For information on the Canadian Transportation Agency's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website.[v]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: Transparent, fair and timely dispute resolution and economic regulation of the national transportation system

Program 1: Economic Regulation

Description

The Agency helps to protect the interests of users, service providers and others affected by the federal transportation system through economic regulation of air, rail and marine transportation. It regulates air transportation and helps to protect the interest of the travelling public, shippers and Canadian air carriers by enforcing the *Canada Transportation Act* and related regulations, administering a licensing system, helping to negotiate bilateral agreements, and ensuring that terms and conditions of carriage are consistent with Canadian legislation. It develops regulations, codes of practice, standards, and educational and outreach programs to ensure that undue obstacles to the mobility of persons with disabilities are removed from the federal transportation system. It regulates the national rail system by issuing certificates of fitness allowing carriers to operate, approving rail line construction and overseeing the discontinuance of service, and it is involved in economic duties, such as the determination of interswitching rates and revenue caps for the movement of Western grain. It acts mainly as an economic regulator in marine transportation by administering legislation governing shipping conferences and allowing the use of foreign ships for coasting trade only when Canadian vessels are not available.

Budgetary Financial Resources (dollars)

2013-2014 Main Estimates	2013-2014 Planned Spending	2013-2014 Total Authorities Available for Use	2013-2014 Actual Spending (authorities used)	2013-2014 Difference (actual minus planned)
11,940,173	12,880,840	12,980,700	12,027,105	-853,735

Human Resources (Full-Time Equivalents [FTEs])

2013-2014 Planned	2013-2014 Actual	2013-2014 Difference (actual minus planned)
106	94	-12

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Economic and other interests of transportation users, service providers and other affected parties are protected through timely and effective intervention	Percentage of satisfaction with economic regulation services*	70%	72%
Service providers (air, rail and marine) comply with regulatory requirements	Percentage of air carriers found to be non-compliant with essential market entry requirements	Less than 1%	0.2%
	Level of compliance with targeted regulatory and voluntary accessibility requirements	Regulatory requirements: 85%	98%
		Voluntary requirements: 65%	99%
CN and CP are provided with the information required to ensure they do not exceed the maximum grain revenue entitlements for the shipment of Western Grain	Number of times that either CN or CP has exceeded their Western grain revenue cap entitlement by more than 1% over the last three years	One time or less out of six times	0/6

* Based on a rating scale of 1 (Very dissatisfied) to 5 (Very satisfied) reported as a percentage (i.e. 1 = 20%, 2 = 40%, 3 = 60%, 4 = 80%, 5 = 100%)

Performance Analysis and Lessons Learned

In 2013-2014, the Agency undertook systematic reviews and updates of its regulations. In conjunction with the Adjudication and Alternative Dispute Resolution program, the *Canada Transportation Act Designated Provisions Regulations* were amended to make the contravention of any requirement imposed on a railway company in an arbitrated decision subject to an administrative monetary penalty of up to $100,000.

Significant progress was made on the proposed amendments to the *Personnel Training for the Assistance of Persons with Disabilities Regulations* and to the accessibility sections in Part VII of the *Air Transportation Regulations* in 2013-2014. The amendments to the regulations are expected to be completed in 2014-2015.

The Agency has worked to develop new and update existing non-regulatory approaches to achieving desired outcomes by producing clear tools and guidance material. It has developed new interline baggage rules for carriers, which provide for a single set of baggage rules to apply throughout a passenger's interline itinerary if the transportation has been issued on a single ticket.

In Decision No. 390-A-2013, the Agency adopted four criteria on what constitutes an air service for which an Agency licence is required. Following this decision, it determined that certain not-for-profit organizations no longer require a licence from the Agency.

The Agency released new guidelines on the processing of applications for extra-bilateral air authorities to clarify its expectations with regards to this category of transactions.

In the context of a multi-year initiative, it has worked with industry to modernize the Uniform Classification of Accounts for railway companies. This instrument sets the framework for the reporting of the information from railway companies that the Agency needs for all of its regulatory costing activities.

The Agency has streamlined its regulatory administrative processes by conducting a thorough analysis of internal business processes. This work has resulted in the elimination of unnecessary internal approvals, approaches, reviews and steps that did not contribute to the timely release of decisions. The Agency has also eliminated the 24-hour service for air charters, resulting in significant efficiencies, while providing air ambulance operators the ability to continue offering vital services by granting them exemptions from certain regulatory requirements.

The Agency has developed new and improved application guides for air licences and wet-lease and code-sharing applications. This work will result in streamlined and more focused approaches for determining the Canadian status of carriers applying for a Canadian licence, more interactive and user-friendly application forms, and clearer guidance for air carriers on the expectations of the Agency.

The Agency's designated enforcement officers ensure compliance among transportation service providers and air service price advertisers subject to the *Canada Transportation Act*, the *Air Transportation Regulations* and the *Personnel Training for the Assistance of Persons with Disabilities Regulations*. The Agency has generally found Canadian companies extremely cooperative and responsive in coming into compliance once notified by Agency enforcement officers of cases of non-compliance. Agency enforcement officers may, however, use their powers to levy administrative monetary penalties until compliance is achieved.

All-inclusive air price advertising requirements have been in effect since December 2012. The Agency's enforcement officers are responsible for verifying that the regulations are being followed, as well as for issuing warnings and notices of violation for infractions. Since the promulgation of the new regulatory requirements, the Agency's enforcement officers verified several hundred advertisers of air services. In all cases, a reasonable time period was given to those who were not compliant to amend their website, online reservation systems, and other applications. Based on findings from the monitoring and enforcement actions, virtually all air carriers and online travel agencies are compliant with the all-inclusive air price advertising requirements. The Agency issued a notice to industry advising advertisers that when a warning is issued for an infraction of the all-inclusive air price advertising regulations, they may ask for a review, or, in certain cases, an exemption from compliance with the regulatory requirement. The notice also clarified how monetary penalties are applied, including how the time taken by the Agency to review their request will continue to count toward calculating any monetary penalty that may be issued, meaning that advertisers were expected to make every effort to comply rapidly.

In 2013-2014, the Agency undertook two separate monitoring exercises to assess industry compliance with voluntary codes of practice. The first compliance report targeted domestic air carriers operating large aircraft, while the second focused on passenger railway company VIA Rail Canada Inc. Both reports demonstrated positive results for accessibility. Major carriers, accounting for more than 90% of the scheduled passenger traffic in Canada, were determined to be fully compliant. VIA Rail was also found to be fully compliant. In addition, to inform travellers with disabilities of their rights, to help them plan their trip and to guide carriers in assessing whether the presence of an attendant should be required, the Agency published a comprehensive resource tool, *Travelling with an Attendant in the Federal Transportation System*. In Decision No. 167-AT-A-2013, among other accessibility issues, the Agency addressed the question of whether Air Transat's policy of not accepting any name changes on tickets constitutes an undue obstacle for a person with disabilities when the requested name change relates to the ticket of an attendant.

Program 2: Adjudication and Alternative Dispute Resolution

Description

The Agency helps to protect the interests of users, service providers and others affected by the national transportation system through access to a specialized dispute resolution system of formal and informal processes for rail, air and marine transportation matters within the national transportation system. Where possible, the Agency encourages the resolution of disputes through informal processes such as facilitation, mediation, and arbitration. As a quasi-judicial tribunal, the Agency also has the authority to issue decisions and orders on matters within its jurisdiction of federally-regulated modes of transportation through formal adjudication. It resolves disputes between the travelling public, shippers and Canadian air carriers over terms and conditions of air carriage and new or revised air navigational charges imposed by NAV Canada; disputes between travellers and transportation providers over undue obstacles to the mobility of persons with disabilities within the federally regulated transportation system; disputes between railway companies, shippers, municipalities, road authorities, and landowners over rail infrastructure matters and level of service; and disputes between vessel operators and port and pilotage authorities over charges for pilotage or fees fixed by port authorities.

Budgetary Financial Resources (dollars)

2013-2014 Main Estimates	2013-2014 Planned Spending	2013-2014 Total Authorities Available for Use	2013-2014 Actual Spending (authorities used)	2013-2014 Difference (actual minus planned)
8,464,881	9,117,522	9,201,197	8,982,629	-134,893

Human Resources (Full-Time Equivalents [FTEs])

2013-2014 Planned	2013-2014 Actual	2013-2014 Difference (actual minus planned)
70	67	-3

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Access to specialized dispute resolution that is transparent, fair and timely	Percentage of satisfaction with Agency dispute resolution services*	70%	72%

* Based on a rating scale of 1 (Very dissatisfied) to 5 (Very satisfied) reported as a percentage (i.e. 1 = 20%, 2 = 40%, 3 = 60%, 4 = 80%, 5 = 100%)

Performance Analysis and Lessons Learned

On June 26, 2013, the *Fair Rail Freight Service Act* was enacted, amending the *Canada Transportation Act* to include measures that allow shippers to request a service agreement from a railway company. If a shipper and a railway company cannot agree on the terms of the agreement, the shipper may apply to the Agency to have terms for level of service established through arbitration. The Agency took steps to ensure it delivers effectively on these new responsibilities. To formalize the arbitration process, the Agency drafted *Rules of Procedure for Rail Level of Service Arbitration*. The Agency sought feedback from the industry on the proposed rules through a public consultation, to ensure the needs of both shippers and railway companies would be met. The Agency finalized these rules in 2013-2014, and they will take effect in 2014-2015. No submissions for rail level of service arbitration were received in 2013-2014.

In 2013-2014, the Agency focused on promoting and expanding the use of alternative dispute resolution as a faster and more cost-effective dispute resolution mechanism. During the year, over 90% of complaints brought forward by individual consumers were resolved informally, either through facilitation or mediation. The advantages of this approach were that acceptable solutions were found quickly, while both parties typically saved considerable time and expense by resolving the issue without resorting to the Agency's formal adjudication process.

In the past year, 545 disputes were facilitated – of these, 20 were related to accessibility, 519 were related to air, and six were related to rail. The Agency met its target by completing 23 fully-resolved mediation cases either within 30 days or with an extension requested by the parties. A highlight among these positive results was the successful mediation of two marine disputes. Had these cases not been mediated, they would been subject to public hearings, a process involving more time and resources for the parties involved and the Agency alike.

The Agency also administers final offer arbitration (FOA), referring submissions for FOA to an external arbitrator selected by the parties to a dispute. In 2013-2014, the Agency referred two cases for FOA.

One of the key tools the Agency uses in carrying out its mandate is the *Canadian Transportation Agency General Rules*, which set out the overall procedures, processes and general timelines applied by the Agency. Clients and stakeholders have clearly indicated that they want more information about the Agency's adjudication process. They also want these processes to be faster and simpler, as well as more predictable and transparent. In response, in 2012-2013 and 2013-2014, the Agency thoroughly reviewed its General Rules, consulted on proposed updates, and adopted a phased approach to implementing the new Rules of Procedure. As a first phase, the General Rules were amended in the summer of 2013 to provide for a one-Member quorum.

In the area of adjudication, in 2013-2014, the Agency released a decision related to air carrier tariffs (No. 227-C-A-2013), in which emphasis was placed on the principle that passengers should be able to fully understand their rights and the remedies available to them simply by reading the carrier's tariff. In addition, the Agency tackled three areas of concern to passengers related to cancelled tickets, denied boarding compensation, and scheduling changes. Decisions are expected on cancelled tickets in 2014-2015. The Agency addressed the issue of what constitutes reasonable compensation when a passenger is denied boarding by a carrier in Decisions No. 204-C-A-2013, 342-C-A-2013, and 442-C-A-2013. As a result of these decisions, Air Canada's compensation rate for denied boarding now ranges from $200 to $800 and is based on the length of the delay. With respect to scheduling changes, the Agency strengthened air passengers' rights in two separate decisions (Nos. 344-C-A-2013 and 327-C-A-2013).[2]

Finally, in 2013-2014, the Agency resolved 32 accessibility dispute cases. Of these, 20 were resolved through facilitation; four were resolved through mediation; and eight were resolved through adjudication. The Agency exceeded its performance target for accessibility disputes, with all 20 disputes using facilitation resolved within the 30-day target. In addition, the Agency resolved 33 rail dispute cases. Of these, six were resolved through facilitation; 10 were resolved through mediation; and 17 were resolved through adjudication. Of the 33 rail cases closed by the Agency this year, 13 concerned noise and vibration caused by rail operations, three involved railway crossings, six were related to level of service, and three were about interswitching.

[2] The 2013-2014 RPP lists the planning highlight to which these results correspond (working with international and domestic air carriers to ensure that their contracts of carriage (i.e. their tariff) align with recent landmark Agency decisions related to the overbooking and cancellations practices of certain air carriers examined in light of the *Montreal Convention*) under the Economic Regulation Program. As the decisions were adjudicated, the results are better reflected under the Adjudication and Alternative Dispute Resolution Program.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013-2014 Main Estimates	2013-2014 Planned Spending	2013-2014 Total Authorities Available for Use	2013-2014 Actual Spending (authorities used)	2013-2014 Difference (actual minus planned)
7,255,468	7,885,029	7,897,030	7,967,204	82,175

Human Resources (FTEs)

2013-2014 Planned	2013-2014 Actual	2013-2014 Difference (actual minus planned)
70	59	-11

Performance Analysis and Lessons Learned

Throughout 2013-2014, the Agency worked to develop its 2014-2017 Strategic Plan. This plan, publicly released in August 2014, aligns with Government of Canada direction and Blueprint 2020/Destination 2020 themes by focusing on three priority areas – service excellence, regulatory effectiveness, and high-performing organization. To support these priorities over the next three years, the Agency will transition to a new shared case management system and new shared service delivery models to facilitate interaction between the Agency and its clients and stakeholders.

In 2013-2014, the Agency developed an integrated governance model for web services to ensure proper operation and management of the Agency's internet and intranet sites. In addition, the Agency worked to implement web standards on usability, interoperability, and to upgrade its web content management system. A new online dialogue forum to enable clients to interact

more easily with the Agency was also launched to facilitate communications with the Agency's Accessibility Advisory Committee.

In April 2013, the Agency implemented SAP, bringing it in line with other government departments using the Government of Canada standard financial management system. This process involved aligning Agency business processes with common business practices, thus providing for greater standardization across government.

In 2013-2014, the Agency conducted comprehensive client satisfaction surveys to collect both quantitative and qualitative information about the Agency's performance. These surveys help us to better understand our clients' and stakeholders' needs and how our services can be continuously improved. Based on results of the 2012-2013 client satisfaction surveys, the Agency took action to continue to enhance its services. We reviewed our website extensively to improve user experience and provide clear content.

The Agency understands the direct correlation between its success and the engagement and well-being of its personnel. In fact, one of the three priorities of the Agency's 2011-2014 Strategic Plan focuses precisely on its people. To foster employee engagement, the Agency rolled out an informal recognition program, called *Bravo!*. Through this program, employees can send an e-card to say thanks or use a "recognition wall" to publicly praise an accomplishment. Training on workplace communications was also provided for managers, to ensure information flows seamlessly between levels of management across the organization.

The Agency's Process and Service Modernization Initiative (PSMI) made significant progress in 2013-2014 with the implementation of numerous process enhancements designed to reduce the administrative burden on Agency clients and improve process efficiency and effectiveness. PSMI activities wound down at the end of 2013, as the focus shifted from business process re-engineering to a broader, business transformation initiative. The business process and service transformation (BPST) initiative is a major focus of the Agency's 2014-2017 Strategic Plan, and includes the implementation of a new case management system (acquired in December 2013 by Public Works and Government Services Canada) and the development of web-based client service tools.

Section III: Supplementary Information

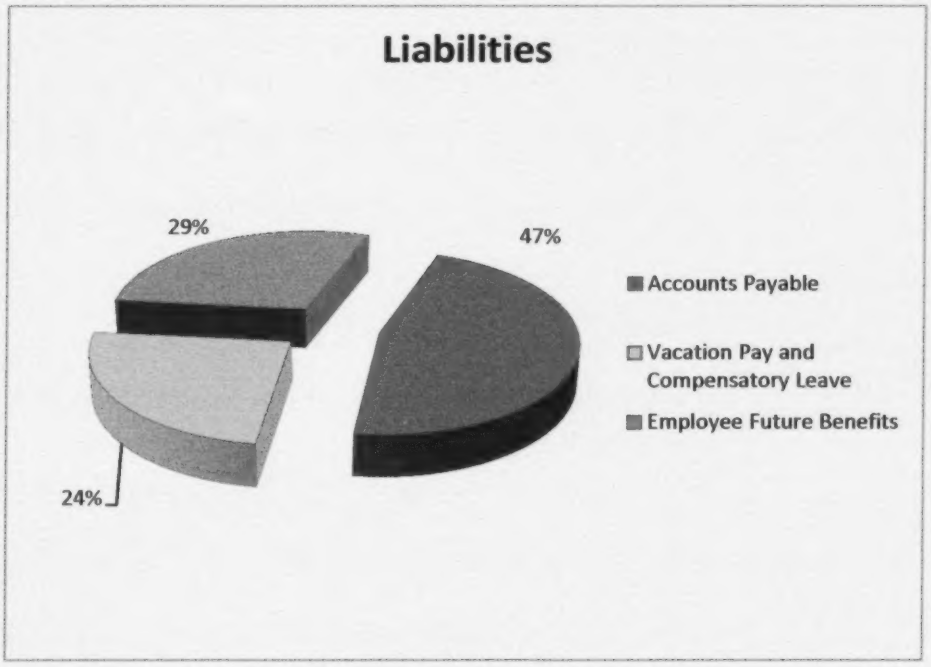
Financial Statements Highlights

Canadian Transportation Agency
Condensed Statement of Operations and Departmental Net Financial Position
(unaudited)
For the Year Ended March 31, 2014
(dollars)

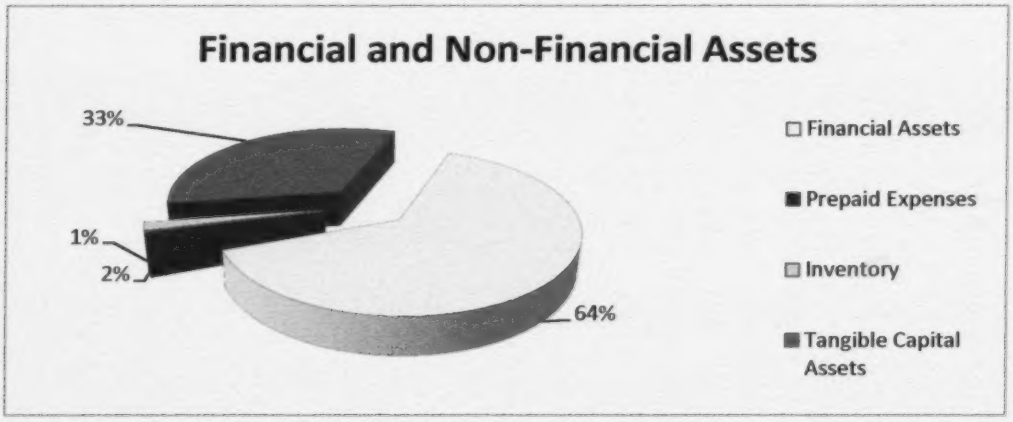
	2013-2014 Planned Results	2013-2014 Actual	2012-2013 Actual	Difference (2013-2014 actual minus 2013-2014 planned)	Difference (2013-2014 actual minus 2012-2013 actual)
Total expenses	33,147,000	32,559,105	32,175,211	587,895	383,894
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	33,147,000	32,559,105	32,175,211	587,895	383,894
Departmental net financial position	-	-941,056	-1,401,240	-	460,184

Canadian Transportation Agency
Condensed Statement of Financial Position (unaudited)
As at March 31, 2014
(dollars)

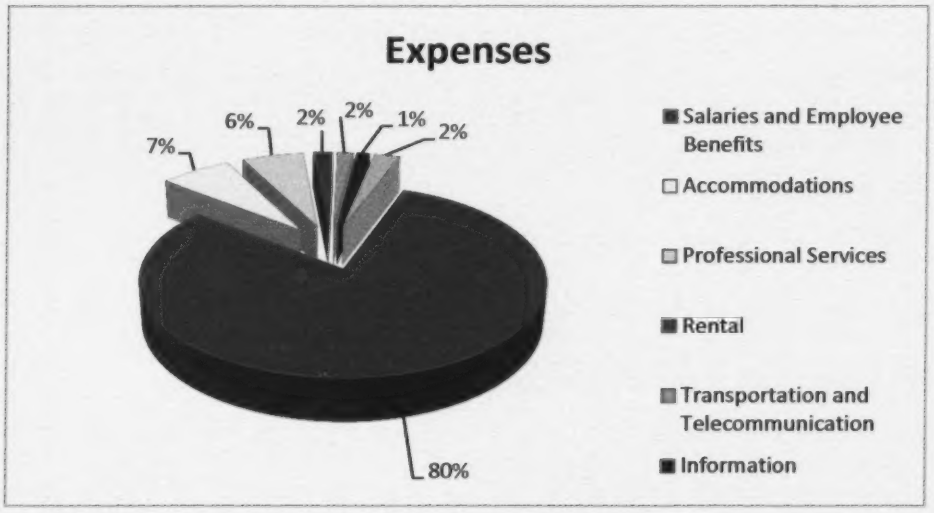
	2013-2014	2012-2013	Difference (2013-2014 minus 2012-2013)
Total net liabilities	3,736,044	3,818,086	-82,042
Total net financial assets	1,779,380	1,277,388	501,992
Departmental net debt	1,956,664	2,540,698	-584,034
Total non-financial assets	1,015,608	1,139,458	-123,850
Departmental net financial position	-941,056	-1,401,240	460,184



Total liabilities were $3.7 million at the end of 2013-2014, a decrease of $0.1 million (3%) over the previous year's total liabilities. This decrease is mainly related to severance and termination benefits paid out in 2013-2014 under the Employee Future Benefits category, counterbalanced by an increase in the payables recorded at year-end under the Accounts Payable. Accounts Payable and Employee Future Benefits represented the largest portion of total liabilities at $1.7 million and $1.1 million, respectively.



Total financial and non-financial assets were $2.9 million at the end of 2013-2014, an increase of $0.5 million (21%) over the previous year. This is mainly due to an increase in the Due from Consolidated Revenue Fund reported under the category Financial Assets.



The Agency's budget allocation has remained essentially flat for the past eight years, during which time the Agency has absorbed a number of new mandates without any additional funding, choosing instead to reorganize and reallocate internally. This approach has been supported by the Agency's efforts to improve efficiency of Agency processes and find economies wherever possible.

Financial Statements

The Canadian Transportation Agency's financial statements[vi] can be found on its website.

Supplementary Information Tables

The supplementary information tables[vii] listed in the *2013-2014 Departmental Performance Report* can be found on the Canadian Transportation Agency's website.

- Departmental Sustainable Development Strategy;
- Internal Audits and Evaluations;
- Response to Parliamentary Committees and External Audits;
- Sources of Respendable and Non-Respendable Revenue;
- User Fees Reporting.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[viii] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

For more information, please visit the Agency's website[ix] or contact the Agency at:

Canadian Transportation Agency
15 Eddy Street
Gatineau, Quebec
K1A 0N9
Tel: 1-888-222-2592
Fax: 819-997-6727
TTY: 1-800-669-5575

Email: info@otc-cta.gc.ca

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

[i] **Canadian Transportation Agency**. **Acts and Regulations**, https://www.otc-cta.gc.ca/eng/acts-and-regulations

[ii] **Canadian Transportation Agency**. **Our organization and role**, http://www.otc-cta.gc.ca/eng/our-organization-and-role

[iii] **Transport Canada**. **The Transport Canada Portfolio**, http://www.tc.gc.ca/eng/aboutus-abouttc.html

[iv] **Treasury Board Secretariat**. **Whole-of-government framework**, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

[v] **Public Works and and Government Services Canada**. *Public Accounts of Canada 2014*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

[vi] **Canadian Transportation Agency**. **Financial Statements for the period ended March 31, 2014**, https://www.otc-cta.gc.ca/eng/publication/financial-statements-period-ended-march-31-2014

[vii] **Canadian Transportation Agency**, https://www.otc-cta.gc.ca/eng/publication/departmental-performance-report-2013-2014-supplementary-information-tables

[viii] **Department of Finance Canada**. *Tax Expenditures and Evaluations* **publication**, http://www.fin.gc.ca/purl/taxexp-eng.asp

[ix] **Canadian Transportation Agency**, http://www.otc-cta.gc.ca/